



Ohio Revised Code

Section 3775.16 Withholding government debts from winnings.

Effective: September 30, 2025

Legislation: House Bill 96

(A) Pursuant to section 131.02 of the Revised Code, the attorney general shall develop and implement a real time data match program and make it available to each sports gaming proprietor to identify patrons who owe amounts to the state or a political subdivision.

(B)(1) Subject to division (E) of this section, before disbursing any sports gaming winnings to a patron in an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, a sports gaming proprietor shall consult the data match program to determine whether the patron owes any amounts to the state or a political subdivision. If the data match program indicates that the patron owes any amounts to the state or a political subdivision, the sports gaming proprietor shall withhold from the patron's winnings an amount sufficient to satisfy those amounts, up to the amount of the winnings.

(2) If the data match program described in section 3123.90 of the Revised Code indicates that the patron also is in default under a support order, the sports gaming proprietor shall transmit to the department of job and family services an amount sufficient to satisfy any past due support owed by the patron, up to the amount of the winnings, before transmitting any remaining amount to the attorney general under division (C) of this section.

(C)(1) Not later than fourteen days after withholding an amount under division (B) of this section, the sports gaming proprietor shall transmit to the attorney general any amount withheld and not already disbursed to the department of job and family services under section 3123.90 of the Revised Code as payment on the amount owed.

(2) If the patron owes more than one amount to the state or a political subdivision as identified by the data match program described in this section, the amount owed to the state shall be satisfied first, except that any amounts owed under section 5739.33 and division (G) of section 5747.07 of the Revised Code shall have first priority.



(D) Except as otherwise provided in section 131.021 of the Revised Code, this section applies only to amounts owed that have become final.

(E) A sports gaming proprietor that offers lottery sports gaming through a terminal described in division (B)(3) of section 3770.24 of the Revised Code shall not withhold amounts under this section from winnings from wagers placed through that terminal. The state lottery commission shall withhold amounts from those winnings under section 3770.073 of the Revised Code.

(F) The attorney general, in consultation with the commission, may adopt rules under Chapter 119. of the Revised Code as necessary to implement this section.